

of Title 26, Internal Revenue Code, which provides that a reference in other laws to the Internal Revenue Code of 1939 is deemed a reference to corresponding provision of the Internal Revenue Code of 1986.

AMENDMENTS

1970—Pub. L. 91-513 substituted “the Controlled Substances Act” for “section 171 of title 21” in definition of narcotic drugs.

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-513 effective on first day of seventh calendar month that begins after the day immediately preceding the date of enactment of Pub. L. 91-513, which was approved on Oct. 27, 1970, see section 1105(a) of Pub. L. 91-513, set out as an Effective Date note under section 951 of Title 21, Food and Drugs.

TRANSFER OF FUNCTIONS

Functions of Director of Bureau of Federal Supply transferred to Administrator of General Services and office of Director abolished by section 102(a) of act June 30, 1949, which is classified to section 752 of this title.

EFFECTIVE DATE OF TRANSFER OF FUNCTIONS

Transfer of functions by act June 30, 1949, effective July 1, 1949, see section 605 of act June 30, 1949, set out as an Effective Date note under section 471 of this title.

SAVINGS PROVISION

Prosecutions for any violation of law occurring, and civil seizures or forfeitures and injunctive proceedings commenced, prior to the effective date of amendment of this section by section 1102 of Pub. L. 91-513 not to be affected or abated by reason thereof, see section 1103 of Pub. L. 91-513, set out as a note under section 171 of Title 21, Food and Drugs.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 304f, 304j, 304k, 304l of this title; title 18 section 3668.

§ 305. Power to obtain releases

Whenever any lands have been or shall be conveyed to individuals or officers, for the use or benefit of the United States, the President is authorized to obtain from such person a release of his interest to the United States.

(R.S. §3752.)

CODIFICATION

R.S. §3752 derived from act Apr. 28, 1828, ch. 41, §3, 4 Stat. 264.

§ 306. Release of lands in certain cases

In cases where real estate has become the property of the United States, by conveyance, extent, or otherwise, in payment of a debt, and such debt is afterward fully paid in money, and the same has been received by the United States, the Administrator of General Services may release by deed or otherwise convey the same real estate to the debtor from whom it was taken, if he is living, or, if such debtor is dead, to his heirs or devisees, or such person as they may appoint: *Provided*, That this section shall not apply to real estate so acquired by the United States in payment of any debt arising under the internal-revenue laws.

(R.S. §3751; May 10, 1934, ch. 277, §512(b), 48 Stat. 759; Pub. L. 89-30, §3, June 2, 1965, 79 Stat. 119.)

REFERENCES IN TEXT

The internal-revenue laws, referred to in text, are classified generally to Title 26, Internal Revenue Code.

CODIFICATION

R.S. §3751 derived from acts May 29, 1830, ch. 153, §1, 4 Stat. 414; Mar. 2, 1867, ch. 169, §4, 14 Stat. 472.

AMENDMENTS

1965—Pub. L. 89-30 substituted “Administrator of General Services” for “General Counsel for the Department of the Treasury”.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of Department of the Treasury, with certain exceptions, to Secretary of the Treasury with power to delegate, see Reorg. Plan No. 26 of 1950, §§1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees. Functions of Coast Guard and Commandant of Coast Guard excepted from transfer when Coast Guard is operating as part of Navy under sections 1 and 3 of Title 14, Coast Guard.

Act May 10, 1934, abolished offices of General Counsel and Assistant General Counsel for Bureau of Internal Revenue and offices of Solicitor and Assistant Solicitor of Treasury, and transferred powers, duties, and functions thereof to General Counsel for Department of the Treasury.

§ 307. Omitted

CODIFICATION

Section, acts May 7, 1822, ch. 96, §3, 3 Stat. 692; July 1, 1879, ch. 62, 21 Stat. 47; Mar. 3, 1921, ch. 123, 41 Stat. 1251, provided for issuance of deeds for land in city of Washington, D.C., sold under section 2 of act May 7, 1822.

§ 308. Releasing property from attachment

Whenever any property owned or held by the United States, or in which the United States has or claims an interest, shall, in any judicial proceeding under the laws of any State, district, or territory, be seized, arrested, attached, or held for the security or satisfaction of any claim made against such property, the Attorney General, in his discretion, may direct the United States Attorney for the district in which the property is located, to cause a stipulation to be entered into for the discharge of such property from such seizure, arrest, attachment, or proceeding, to the effect that upon such discharge, the person asserting the claim against such property shall become entitled to all the benefits of this section and section 309 of this title. Nothing herein contained shall, however, be considered as recognizing or conceding any right to enforce by seizure, arrest, attachment, or any judicial process, any claim against any property of the United States, or against any property held, owned, or employed by the United States, or by any department thereof, for any public use, or as waiving any objection to any proceeding instituted to enforce any such claim.

(R.S. §3753; May 10, 1934, ch. 277, §512(b), 48 Stat. 759; Pub. L. 89-30, §1(a), June 2, 1965, 79 Stat. 118.)

CODIFICATION

R.S. §3753 derived from act June 11, 1864, ch. 117, 13 Stat. 122.

AMENDMENTS

1965—Pub. L. 89-30 substituted the Attorney General acting through the United States Attorney for the dis-